

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Hanover Community School Corp (4580)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$108,901	\$142,833	\$110,818	n/a	2%	-22%
	11100 Regular Programs; Elementary	\$2,014,289	\$2,357,801	\$2,362,666	\$3,070,947	52%	30%	30%
	11200 Regular Programs; Middle/Junior High	\$313,956	\$707,735	\$1,065,921	\$1,263,130	302%	78%	19%
	11300 Regular Programs; High School	\$1,342,261	\$1,167,392	\$1,383,488	\$1,537,072	15%	32%	11%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$24,056	\$56,142	\$26,571	n/a	10%	-53%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$56,743	\$81,558	\$74,009	n/a	30%	-9%
	11470 Vocational Education; Business Education	\$0	\$92,638	\$100,678	\$114,860	n/a	24%	14%
	11510 Vocational Education; Cooperative Education	\$0	\$36,550	\$37,333	\$35,642	n/a	-2%	-5%
	11520 Vocational Education; Area School Participation	\$421	\$9,610	\$0	\$0	-100%	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$49,859	\$61,333	\$75,563	n/a	52%	23%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$2,450	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$6,950	\$15,000	\$0	\$0	-100%	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$24,520	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$14,406	\$6,704	\$15,247	\$20,444	42%	205%	34%
	12900 Other Special Programs	\$0	\$960	\$480	\$0	n/a	-100%	-100%
	14100 Summer School Programs; Elementary	\$23,179	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$4,397	\$2,089	\$13,979	\$5,327	21%	155%	-62%
	14300 Summer School Programs; High School	\$12,640	\$5,214	\$19,153	\$9,487	-25%	82%	-50%
	16100 Remediation Testing	\$59,767	\$20,087	\$22,394	\$19,710	-67%	-2%	-12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$7,294	\$10,600	\$0	\$334	-95%	-97%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$900	\$450	\$0	n/a	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$570,230	\$534,560	\$658,136	\$650,572	14%	22%	-1%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,304	\$0	\$0	\$0	-100%	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$1,019	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$137,589	\$94,067	\$91,323	\$104,810	-24%	11%	15%
	22230 Library/Media Services; Audiovisual	\$4,623	\$589	\$585	\$1,137	-75%	93%	94%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$131,232	\$157,328	\$63,493	n/a	-52%	-60%
	24100 Office of The Principal	\$350,544	\$472,892	\$540,656	\$664,639	90%	41%	23%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$159,633	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$261,990	\$198,878	\$269,637	n/a	3%	36%
	26497 2007 Account Code - Teachers Retirement Fund	\$193,597	\$243,467	\$303,022	\$156,912	-19%	-36%	-48%
Student Academic Achievement Total		\$5,245,050	\$6,411,635	\$7,313,587	\$8,276,131	58%	29%	13%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$12,043	\$393	\$10,430	\$54	-100%	-86%	-99%
	21220 Guidance Services; Counseling Services	\$125,918	\$223,277	\$233,879	\$237,706	89%	6%	2%
	21340 Health Services; Nurse Services	\$47,181	\$73,807	\$72,658	\$85,054	80%	15%	17%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$783	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$52,274	\$10,479	\$14,562	\$21,188	-59%	102%	46%
	22130 Improvement of Instruction; Instructional Staff Training	\$22,450	\$21,955	\$28,560	\$20,360	-9%	-7%	-29%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$109,807	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$18,100	\$22,300	\$27,150	\$25,347	40%	14%	-7%
	23190 Board of Education; Other Governing Body Services	\$11,338	\$12,593	\$9,552	\$12,303	9%	-2%	29%
	23210 Executive Administration; Office of The Superintendent	\$137,533	\$174,310	\$174,283	\$226,912	65%	30%	30%
	23220 Executive Administration; Community Relations	\$23,788	\$8,570	\$8,265	\$16,824	-29%	96%	104%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$15,947	\$42,481	n/a	n/a	166%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$15	\$0	n/a	n/a	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$129,611	\$185,103	\$107,413	n/a	-17%	-42%
Student Instructional Support Total		\$450,626	\$677,295	\$780,403	\$906,232	101%	34%	16%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$15,480	\$30,179	\$50,313	\$93,152	> 500%	209%	85%
	23160 Board of Education; Promotion Expenses	\$0	\$4,848	\$5,780	-\$4,834	n/a	-200%	-184%
	25110 Fiscal Services; Office of The Business Manager	\$105,661	\$95,954	\$94,994	\$93,617	-11%	-2%	-1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$13,433	\$30,872	n/a	n/a	130%
	25150 Fiscal Services; Payroll Services	\$17,026	\$27,926	\$15,634	\$37,321	119%	34%	139%

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	25160 Fiscal Services; Financial Accounting	\$1,134	\$636	\$875	\$525	-54%	-17%	-40%
	25191 Other Fiscal Services; Refund of Revenue	\$3,831	\$17,848	\$9,950	\$16,713	336%	-6%	68%
	25192 Other Fiscal Services; Petty Cash	\$233	\$0	\$0	\$10	-96%	n/a	n/a
	25193 Other Fiscal Services; Printed Forms	\$662	\$337	\$766	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$25	\$1,509	\$1,393	\$1,736	> 500%	15%	25%
	25199 Other Fiscal Services; Other	\$3,016	\$3,266	\$550	\$0	-100%	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$0	\$1,185	\$2,750	\$2,525	n/a	113%	-8%
	25910 Judgments	\$0	\$0	\$0	\$7,692	n/a	n/a	n/a
	25940 Settlements	\$7,536	\$0	\$0	\$0	-100%	n/a	n/a
	25950 Other Assessments	\$0	\$0	\$801	\$0	n/a	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	-\$21,536	\$0	\$0	\$0	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$776,534	\$1,025,718	\$1,213,980	\$1,397,180	80%	36%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,739	\$19,913	\$28,127	\$96,027	> 500%	382%	241%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$69,178	\$84,561	\$104,166	\$125,890	82%	49%	21%
	26499 2007 Account Code - Other	\$0	\$61,635	\$62,159	\$34,646	n/a	-44%	-44%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,555	\$0	\$0	\$52	-99%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$720	\$0	\$12,283	\$25,622	> 500%	n/a	109%
	26700 Operation and Maintenance of Plant Services; Insurance	\$25,781	\$104,681	\$55,538	\$77,751	202%	-26%	40%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$20,748	\$16,459	\$10,424	n/a	-50%	-37%
	27010 Student Transportation; Service Area Direction	\$0	\$19,404	\$15,176	\$33,938	n/a	75%	124%
	27100 Student Transportation; Vehicle Operation	\$76,338	\$148,271	\$177,679	\$200,720	163%	35%	13%
	27200 Student Transportation; Monitoring Services	\$31,380	\$25,041	\$22,386	\$20,060	-36%	-20%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$28,557	\$89,315	\$112,063	\$120,711	323%	35%	8%
	27400 Student Transportation; Purchase of School Buses	\$209,830	\$45	\$274,418	\$78,829	-62%	> 500%	-71%
	27500 Student Transportation; Insurance on Buses	\$5,376	\$13,845	\$11,813	\$10,483	95%	-24%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$110,102	\$122,861	\$127,226	\$134,116	22%	9%	5%
	27900 Student Transportation; Other Student Transportation Services	\$6,546	\$253	\$160	\$54	-99%	-79%	-66%
	27910 Student Transportation; Bus Driver Training	\$2,418	\$90	\$90	\$90	-96%	0%	0%
	31100 Food Services Operations; Service Area Direction	\$0	\$1,732	\$2,943	\$2,805	n/a	62%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$100,648	\$339,280	\$417,921	\$518,870	416%	53%	24%
	31300 Food Services Operations; Food Delivery	\$234	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$190,667	\$322,993	\$338,630	\$372,202	95%	15%	10%
	31900 Other Food Services	\$31,103	\$26,533	\$31,678	\$38,762	25%	46%	22%
	33100 Community Service Operations; Direction of Community Services	\$0	\$100	\$0	\$0	n/a	-100%	n/a
	33300 Civic Services	\$120	\$246	\$115	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$78,762	\$137,558	\$139,760	\$154,717	96%	12%	11%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$95,759	\$184,989	\$178,383	\$170,643	78%	-8%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,952	\$189,723	\$181,000	\$284,325	> 500%	50%	57%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$1,028	\$430	\$0	n/a	-100%	-100%
Overhead and Operational Total		\$2,006,365	\$3,124,248	\$3,721,820	\$4,188,247	109%	34%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$391,934	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$11,500	\$1,262,833	\$15,097	n/a	31%	-99%
	43000 Facilities Acquisition and Construction; Professional Services	\$84,450	\$32,736	\$151,010	\$53,040	-37%	62%	-65%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$3,970	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$125,060	\$7,386,496	\$793,739	\$242,448	94%	-97%	-69%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$156,177	\$177,478	\$87,223	\$0	-100%	-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,500	\$900	\$5,083	n/a	-40%	465%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$576,772	\$205,188	\$86,017	\$50,839	-91%	-75%	-41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$129,893	\$56,308	\$61,129	\$207,068	59%	268%	239%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$35,190	\$8,694	\$71,650	\$61,164	74%	> 500%	-15%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$875,000	\$796,316	\$783,684	n/a	-10%	-2%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$1,058,238	\$544,110	\$889,213	n/a	-16%	63%
	54200 2007 Account Code - Common School Fund	\$296,085	\$1,044,445	\$1,714,644	\$1,125,780	280%	8%	-34%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$649,004	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$435,380	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$350	\$1,500	\$9,730	n/a	> 500%	> 500%
Nonoperational Total		\$1,795,560	\$10,864,934	\$5,571,069	\$4,531,499	152%	-58%	-19%
prorated								
	26491 2007 Account Code - PERF	\$86,245	\$105,750	\$123,517	\$58,293	-32%	-45%	-53%
	26492 2007 Account Code - Social Security	\$362,245	\$487,545	\$554,104	\$278,277	-23%	-43%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$15,240	\$33,933	\$29,966	\$8,787	-42%	-74%	-71%
	26494 2007 Account Code - Group Insurance	\$523,371	\$1,009,109	\$1,191,105	\$511,817	-2%	-49%	-57%
	26496 2007 Account Code - Unemployment Compensation	\$362	\$14,632	\$11,743	\$0	-100%	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$12,010	\$10,420	\$11,460	n/a	-5%	10%
prorated Total		\$987,463	\$1,662,980	\$1,920,855	\$868,634	-12%	-48%	-55%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,047,430	\$7,658,074	\$8,753,595	\$8,925,922	48%	17%	2%	57.7%	33.7%	45.3%	47.6%
Student Instructional Support	\$509,294	\$824,219	\$948,083	\$979,026	92%	19%	3%	4.9%	3.6%	4.9%	5.2%
Overhead and Operational	\$2,132,782	\$3,393,866	\$4,034,986	\$4,334,297	103%	28%	7%	20.3%	14.9%	20.9%	23.1%
Nonoperational	\$1,795,560	\$10,864,934	\$5,571,069	\$4,531,499	152%	-58%	-19%	17.1%	47.8%	28.9%	24.1%
Grand Total	\$10,485,065	\$22,741,091	\$19,307,734	\$18,770,743	79%	-17%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.5%	37.3%	50.2%	52.8%